

## WORK SESSION AGENDA

International Falls Public Schools, ISD #361  
Tuesday, February 20, 2018 at 5:30 PM  
FHS Cafeteria, 1515 11<sup>th</sup> Street, International Falls, MN  
District Website: [www.isd361.k12.mn.us](http://www.isd361.k12.mn.us)

---

Mission Statement: *In partnership with parents and the community, the International Falls School District will prepare every student to become a productive citizen by developing their maximum potential within a safe climate of mutual respect and trust.*

Fiscal year 2018-2019 budget work session.

### Call to Order

1. Roll Call:

Mike Holden___	Michelle Hebner___
Toni Korpi___	Heather McBride___
Terry Murray___	Ted Saxton___
Roxanne Skogstad-Ditsch___	Kevin Grover___
Ella Bahr-Jefferis___	

### Agenda

Approve the Agenda as presented. Moved by \_\_\_\_\_; seconded by \_\_\_\_\_. Motion carried / failed.

1. Receive the fiscal year 2017-2018 revised revenue and expense budget. 2
2. Receive the draft fiscal year 2018-2019 revenue and expense budget.
3. Budget presentation of the draft 2018-2019 revenue and expense budgets along with related discussion. 5

### Adjournment

1. Motion by \_\_\_, seconded by \_\_\_ to adjourn meeting at \_\_\_ p.m. Motion carried / failed.

**GENERAL OPERATING FUND**  
**ISD 361 Budget Report with Fund Balance**  
**As of February 20, 2018**

	FY 16 - 17 Audited	FY 17 - 18 Revised Budget 2/20/18	FY 18 - 19 DRAFT Budget 2/20/18	<i>Net change FY19 Draft - FY18 Revised</i>
<b>GENERAL FUND:</b>				
<b><u>Revenue by Source:</u></b>				
Local Property Taxes	1,923,908	1,824,355	2,521,773	697,418
Other Local & County Revenue	298,724	284,222	305,000	20,778
Revenues from State Sources	9,781,717	10,286,279	9,745,535	(540,744)
Revenues from Federal Sources	786,466	718,962	712,796	(6,166)
Sales and Other Conversions of Assets	49,123	115,900	-	(115,900)
<b>Total Revenue:</b>	<b>12,839,938</b>	<b>13,229,718</b>	<b>13,285,104</b>	<b>55,386</b>
<b><u>Expense by Program Series:</u></b>				
District and School Administration	727,746	720,432	679,505	(40,927)
District Support Services	464,895	459,816	668,298	208,482
Elementary & Secondary Regular Instruction	6,123,610	6,298,206	6,302,929	4,723
Vocational Instruction	46,491	80,566	16,340	(64,226)
Special Education Instruction	1,595,895	1,651,986	1,691,588	39,602
ECFE / School Readiness	96,201	56,012	56,921	909
Instructional Support Services	534,523	399,722	403,418	3,696
Pupil Support Services	1,264,167	1,379,865	1,545,573	165,708
Site, Building and Equipment	1,677,132	1,993,840	1,957,474	(36,366)
Fiscal and Other Fixed Costs	47,852	48,000	48,000	-
<b>Total Expense:</b>	<b>12,578,511</b>	<b>13,088,445</b>	<b>13,370,046</b>	<b>281,601</b>
<b>Revenues Over (Under) Expenditure:</b>	<b>261,426</b>	<b>141,273</b>	<b>(84,942)</b>	<b>(226,215)</b>
<b><u>Donations (Fund 11):</u></b>				
Revenue	181,769	150,000	150,000	150,000
Expense	129,647	150,000	150,000	150,000
Revenues Over (Under) Expenditures:	52,122	-	-	-
<b>TOTAL REVENUE OVER (UNDER) EXPENSE:</b>	<b>313,548</b>	<b>141,273</b>	<b>(84,942)</b>	<b>(226,215)</b>

**ISD #361**  
**Report of Fund Balances with Revenue and Expense Summary**  
**As of February 20, 2018**

Fiscal Year: 2017 - 2018 ; REVISED 2/20/18						
	Beginning Fund Balance	Revenue Budget	Expense Budget	Revenue Over (Under) Expense	Adjust.	Ending Fund Balance
	7/1/2017					6/30/2018
<b>Unassigned Fund Balance</b>	3,056,309	11,482,797	11,263,792	219,005	-	3,275,315
<b><u>Reserved Fund Balances:</u></b>						
3rd Party Revenue (SPED) ( <i>New FY17</i> )	128,641	125,000	192,392	(67,392)		61,249
Basic Skills:	-	513,177	513,177	-		-
Career & Technical:	(0)	8,655	8,655	-		(0)
Gifted & Talented:	-	15,204	15,204	-		-
Health & Safety:	5,617	(17,287)	-	(17,287)		(11,670)
Learning & Development:	-	279,198	279,198	-		-
Long Term Facility Mtce:	13,358	344,216	337,415	6,801		20,159
Operating Capital:	370,222	277,182	278,467	(1,285)		368,937
Safe Schools:	-	45,337	45,337	-		-
Staff Development:	111,488	144,739	143,811	928		112,416
Restricted Staff Dev. PBIS Allocation	3,266	-	-	-		3,266
Total Reserved Fund Balance:	632,592	1,735,421	1,813,656	(78,235)	-	554,356
<b><u>Assigned Fund Balances:</u></b>						
Arena Advertising:	9,167	11,500	11,000	500	-	9,667
<b>Non Spendable Fund Balance:</b>	65,819	-	-	-	-	65,819
<b><u>Donation Fund Balances:</u></b>						
Committed Fund Balance:	6,190	10,000	10,000	-	-	6,190
Assigned Fund Balance:	78,028	140,000	140,000	-	-	78,028
	84,218	150,000	150,000	-	-	84,218
<b>TOTALS:</b>	<b>3,848,105</b>	<b>13,379,718</b>	<b>13,238,448</b>	<b>141,270</b>	<b>-</b>	<b>3,989,375</b>

**ISD #361**  
**Report of Fund Balances with Revenue and Expense Summary**  
**As of February 20, 2018**

Fiscal Year: 2018 - 2019 - DRAFT 2/20/18						
	Beginning Fund Balance	Revenue Budget	Expense Budget	Revenue Over (Under) Expense	Adjust.	Ending Fund Balance
	7/1/2018					6/30/2019
<b>Unassigned Fund Balance</b>	3,275,315	11,475,796	11,462,185	13,611		3,288,926
<b><u>Reserved Fund Balances:</u></b>						
3rd Party Revenue (SPED) ( <i>New FY17</i> )	61,249	125,000	186,249	(61,249)		-
Basic Skills:	-	561,403	561,403	-		-
Career & Technical:	(0)	8,783	8,783	-		(0)
Gifted & Talented:	-	14,703	14,703	-		-
Health & Safety:	(11,670)	-	-	-		(11,670)
Learning & Development:	-	222,772	222,772	-		-
Long Term Facility Mtce:	20,159	422,478	438,851	(16,373)		3,786
Operating Capital:	368,937	257,047	277,444	(20,397)		348,540
Safe Schools:	-	42,845	42,845	-		-
Staff Development:	112,416	142,777	143,811	(1,034)		111,382
Restricted Staff Dev. PBIS Allocation	3,266	-	-			3,266
Total Reserved Fund Balance:	554,356	1,797,808	1,896,861	(99,053)	-	455,303
<b><u>Assigned Fund Balances:</u></b>						
Arena Advertising:	9,667	11,500	11,000	500	-	10,167
<b>Non Spendable Fund Balance:</b>	65,819	-	-	-		65,819
<b><u>Donation Fund Balances:</u></b>						
Committed Fund Balance:	6,190	10,000	10,000	-	-	6,190
Assigned Fund Balance:	78,028	140,000	140,000	-	-	78,028
	84,218	150,000	150,000	-	-	84,218
<b>TOTALS:</b>	<b>3,989,375</b>	<b>13,435,104</b>	<b>13,520,046</b>	<b>(84,942)</b>	<b>-</b>	<b>3,904,433</b>

# Budget Review Session ISD #361

February 20, 2018

# Agenda

---

## 1. Enrollment

- ▶ Projections

## 2. General Operating Fund Board Report

## 3. Budget Review:

- ▶ Budget Notes and Assumptions
- ▶ Revenue Budgets
- ▶ Expense Budgets

## 4. Fund Balance Projections

- ▶ Projections FY2018 and FY2019

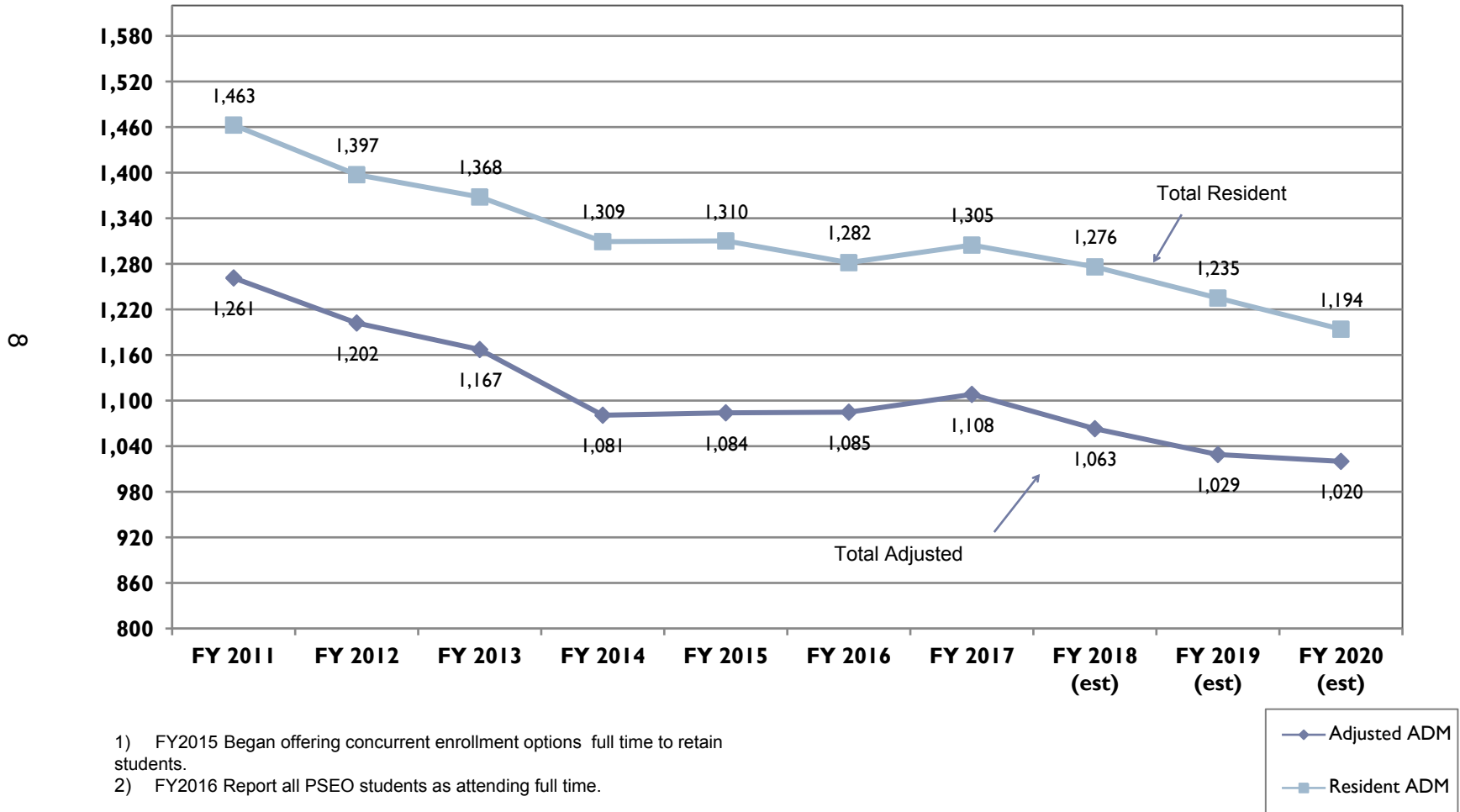
# ENROLLMENT

7

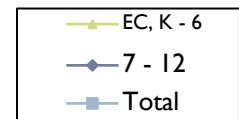
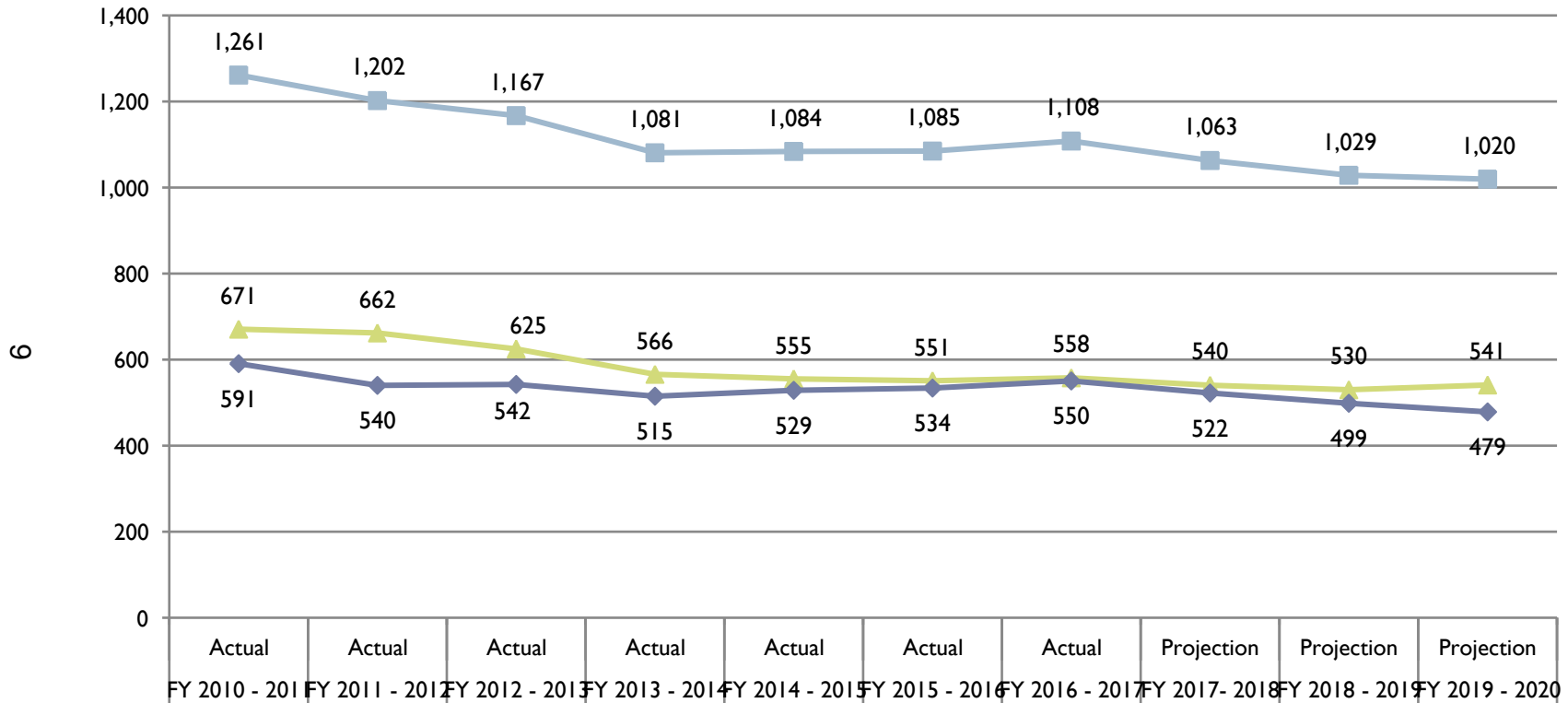


# Adjusted ADM and Adjusted Resident ADM

## As of 2/14/2018



# Adjusted ADM As of 2/14/2018



# Grade Progression through FY2018-2019 projections

**Grade Progression History Actual FY2013 to FY2017 with projections for FY2018 and FY2019:**

	K	1	2	3	4	5	6	7	8	9	10	11	12
2012-2013	77	86	82	103	83	95	95	100	96	88	89	81	88
2013-2014	70	70	75	79	93	75	96	93	98	97	85	73	68
2014-2015	85	77	66	76	74	94	73	95	89	99	98	75	73
2015-2016	76	85	73	64	77	73	91	74	94	91	99	95	82
2016-2017	87	69	87	75	69	80	75	91	73	95	91	102	98
2017-2018 Est.	75	79	69	84	80	64	78	80	90	79	89	84	101
2018-2019 Est.	77	68	78	69	84	80	64	78	80	90	79	89	84

Last Class Size 100+

\* FY2019 Grade Progression Grades 1 to 12 Assumed at 100%

10



# General Operating Budget

## FY2018 Revised and FY2019 Draft

	FY 16 - 17 Audited	FY 17 - 18 Revised Budget 2/20/18	FY 18 - 19 DRAFT Budget 2/20/18	<i>Net change FY19 Draft - FY18 Revised</i>
<b><u>GENERAL FUND:</u></b>				
<b><u>Revenue by Source:</u></b>				
Local Property Taxes	1,923,908	1,824,355	2,521,773	697,418
Other Local & County Revenue	298,724	284,222	305,000	20,778
Revenues from State Sources	9,781,717	10,286,279	9,745,535	(540,744)
Revenues from Federal Sources	786,466	718,962	712,796	(6,166)
Sales and Other Conversions of Assets	49,123	115,900	-	(115,900)
<b>Total Revenue:</b>	<b>12,839,938</b>	<b>13,229,718</b>	<b>13,285,104</b>	<b>55,386</b>
<b><u>Expense by Program Series:</u></b>				
District and School Administration	727,746	720,432	679,505	(40,927)
District Support Services	464,895	459,816	668,298	208,482
Elementary & Secondary Regular Instruction	6,123,610	6,298,206	6,302,929	4,723
Vocational Instruction	46,491	80,566	16,340	(64,226)
Special Education Instruction	1,595,895	1,651,986	1,691,588	39,602
ECFE / School Readiness	96,201	56,012	56,921	909
Instructional Support Services	534,523	399,722	403,418	3,696
Pupil Support Services	1,264,167	1,379,865	1,545,573	165,708
Site, Building and Equipment	1,677,132	1,993,840	1,957,474	(36,366)
Fiscal and Other Fixed Costs	47,852	48,000	48,000	-
<b>Total Expense:</b>	<b>12,578,511</b>	<b>13,088,445</b>	<b>13,370,046</b>	<b>281,601</b>
<b>Revenues Over (Under) Expenditure:</b>	<b>261,426</b>	<b>141,273</b>	<b>(84,942)</b>	<b>(226,215)</b>

11

# Revenue Projections

## FY2018 Revised and FY2019 Draft

# Revenue Summary

## FY2018 Revised and FY2019 Draft

	FY2016	FY2017	FY2018 Revised	FY2019 Draft
<u>Local Revenue:</u>				
Local Tax Levy:	1,782,555	1,636,163	1,575,711	2,273,129
Misc Taxes:	283,912	287,745	248,644	248,644
Misc Local Revenue:	285,973	298,723	284,222	305,000
	2,352,440	2,222,631	2,108,577	2,826,773
<u>State Revenue:</u>				
General Ed Aid:	8,644,839	8,445,516	8,931,777	8,575,732
Special Ed Aid:	675,000	683,704	721,000	748,734
Other State Revenue:	455,031	652,495	633,502	421,069
	9,774,870	9,781,715	10,286,279	9,745,535
<u>Federal Revenue:</u>				
Title I & II:	342,321	382,706	344,359	338,193
Title VII:	18,599	19,588	20,943	20,943
Special Education:	188,164	215,901	165,615	165,615
P&I Grant		160,078	188,045	188,045
Misc Federal:	10,624	8,195	-	-
	559,708	786,468	718,962	712,796
<u>Other</u>				
Insurance Recovery	4,322	38,963	115,900	-
Resale / Sale Mat'l	5,608	10,161	-	-
	9,930	49,124	115,900	-
<b>Total:</b>	<b>12,696,948</b>	<b>12,839,938</b>	<b>13,229,718</b>	<b>13,285,104</b>

# BUDGET REVIEW

## Expense Projections

# Expense by Program

## FY2018 Revised and FY2019 Draft

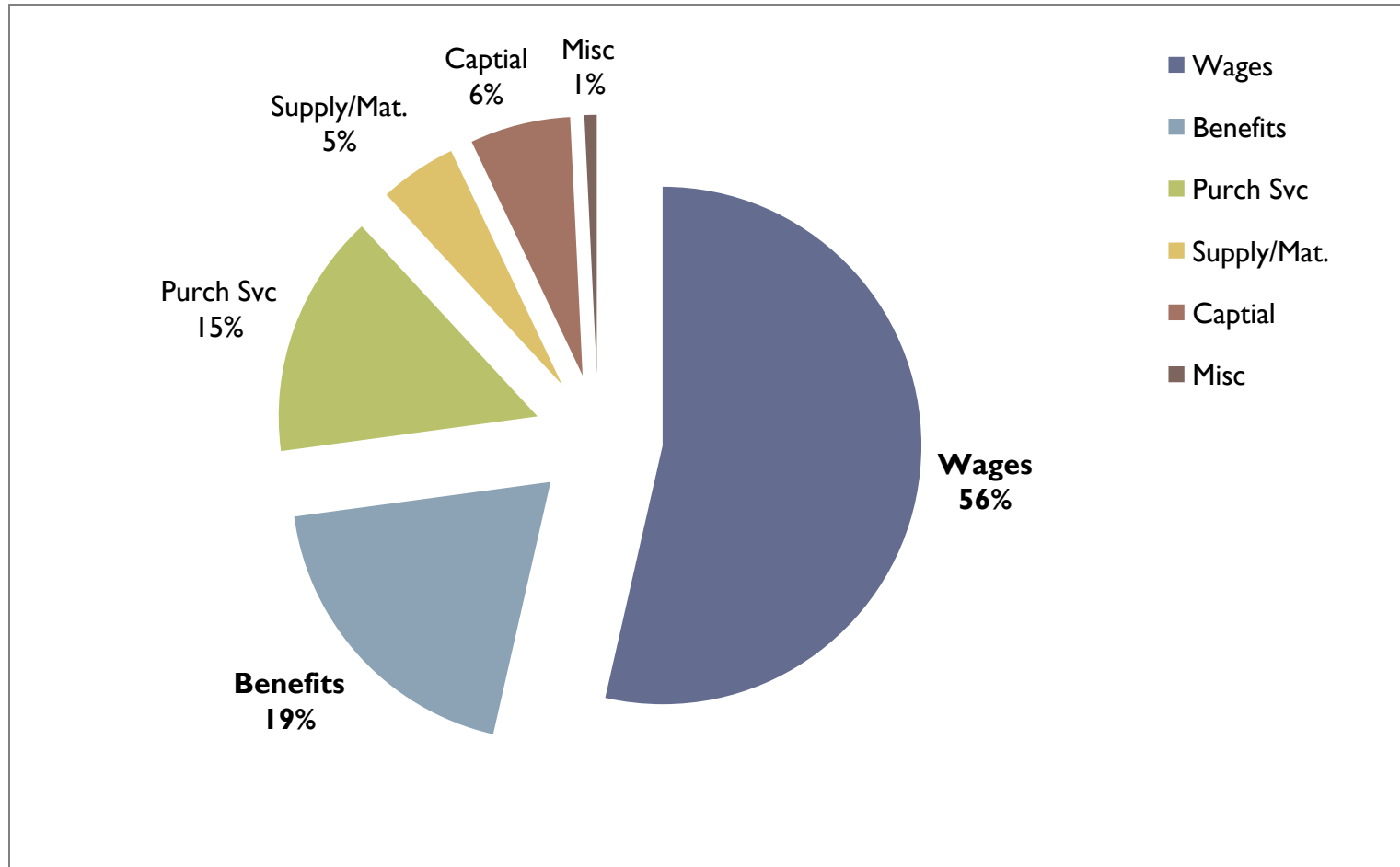
	FY2016	FY2017	FY2018 Revised	FY2019 Draft
District Administration:	706,348	727,746	720,432	679,505
District Support Services:	486,965	464,895	459,816	468,298
Computers:	31,475	-	-	200,000
	518,440	464,895	459,816	668,298
Elementary & Secondary:				
Elementary (K,1-5)	2,241,035	2,360,421	2,472,938	2,528,033
Secondary (6-12)	3,107,658	2,793,951	2,790,278	2,817,267
Athletics/Extracurricular	660,049	597,266	585,548	588,509
Adoption Cycle	62,100	119,119	160,322	80,000
Qcomp	173,761	252,854	289,120	289,120
	6,244,603	6,123,611	6,298,206	6,302,929
Vocational Instruction	55,890	46,491	80,566	16,340
Special Education	1,613,185	1,595,895	1,651,986	1,691,588
School Readiness	129,993	96,201	56,012	56,921
<u>Instructional Support:</u>				
Instructional Support	317,581	287,776	255,911	259,607
Staff Development	228,550	246,747	143,811	143,811
	546,131	534,523	399,722	403,418

# Expense by Program

## FY2018 Revised and FY2019 Draft

	FY2016	FY2017	FY2018 Revised	FY2019 Draft
<u>Pupil Support Services:</u>				
Guidance, Health, Social Worker, Para Supervision:	467,589	492,892	527,240	546,152
Transportation	475,901	458,592	552,638	556,376
Bus / Vehicles	126,352	152,606	111,864	255,000
P&I Grant	-	160,078	188,123	188,045
	1,069,842	1,264,167	1,379,865	1,545,573
 <u>Site, Building &amp; Equipment:</u>				
Operations / Maintenance	1,275,899	1,223,732	1,224,958	1,241,179
Arena Fire (est)	-	-	153,000	-
Capital / LTFM	472,642	453,401	615,882	716,295
	1,748,541	1,677,133	1,993,840	1,957,474
 Fiscal, Insurance & Other:	 69,300	 47,852	 48,000	 48,000
 <b>Total:</b>	<b>12,702,273</b>	<b>12,578,514</b>	<b>13,088,445</b>	<b>13,370,046</b>

# FY2019 Draft by Object Series



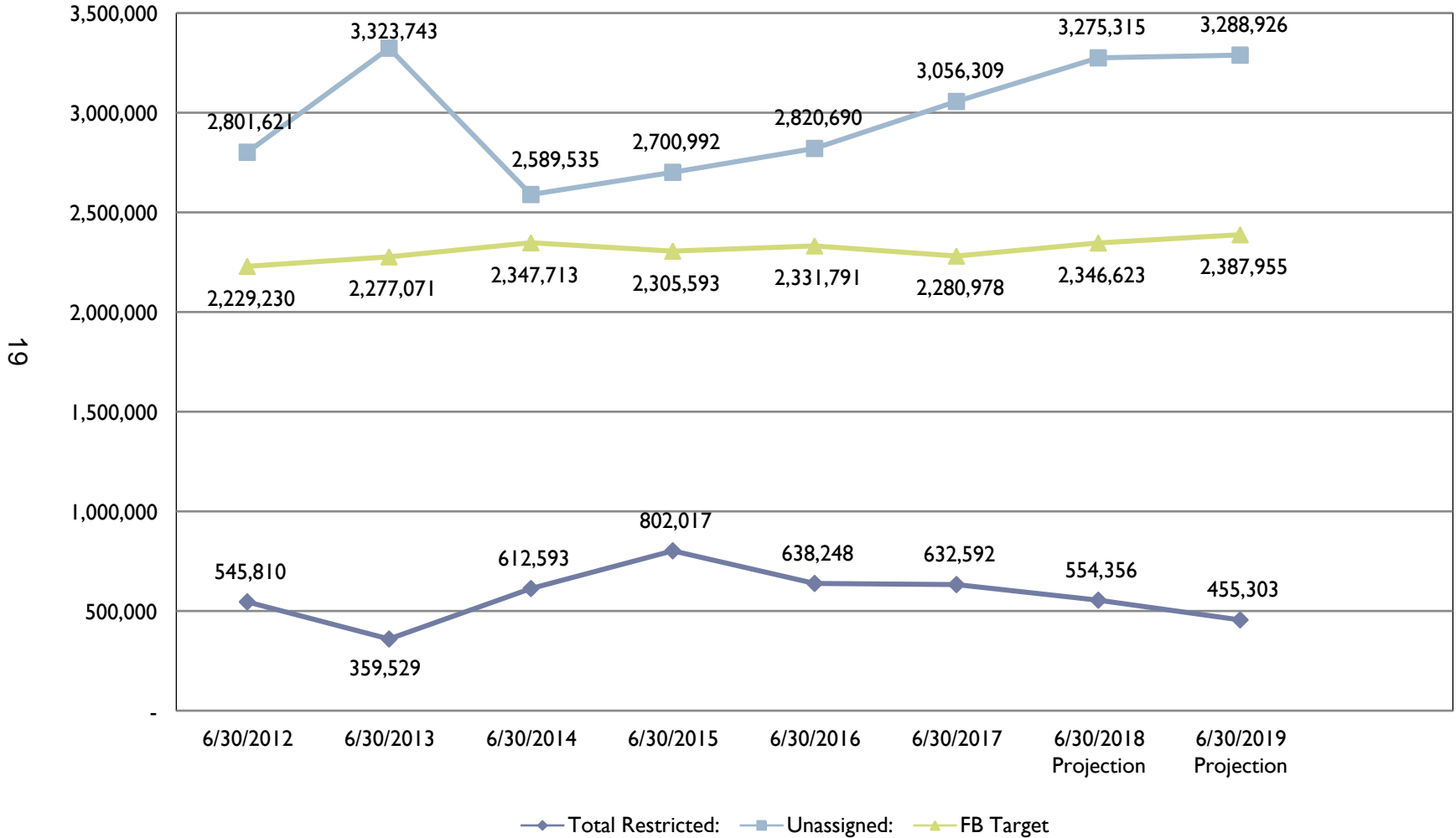
17



# FUND BALANCE Projections

# GENERAL FUND 01

## FUND BALANCES - RESTRICTED AND UNASSIGNED



# BUDGET PLANNING

## FY2019 & FY2020

	<b>FY16</b>	<b>FY17</b>	<b>FY18</b>	<b>FY19</b>	<b>FY20</b>
Adoption Cycle	\$62,100	\$119,119	\$0	\$80,000	\$120,000
Bus	\$94,608	\$102,449	\$111,864	\$210,000	\$111,000
Bus Lease	\$19,854	\$19,854	\$0	\$0	\$0
Chromebooks	\$53,458	\$0	\$0	\$0	\$0
PC Lease	\$31,630	\$0	\$0	\$200,000	\$200,000
Vehicle	\$30,000	\$33,950	\$0	\$45,000	\$0
Arena	\$0	\$0	\$0	\$0	\$0
<b>TOTALS:</b>	<b>\$291,650</b>	<b>\$275,372</b>	<b>\$111,864</b>	<b>\$535,000</b>	<b>\$431,000</b>

20

